

**From:** Andrea Tevlin  
**To:** Lisa Briggs  
**Date:** 8/21/2007 5:21:17 PM  
**Subject:** COMMENTS ON BALANCED BUDGET MEMO

Lisa- The memo from James Ingram, while very interesting and comprehensive, goes far beyond the balanced budget issue and gets deep into process, authority levels, reserves policies, etc. There is very straight forward balanced budget language, however, imbedded in the memo which may be worth considering.

**The San Francisco Model on page 1 states:**

"The annual proposed budget and appropriations ordinances shall be balanced so that the proposed expenditures of each fund do not exceed the estimated revenues and surpluses of that fund."

**The New York City Model on page 6 states:**

"The operations of the City shall be such that, at the end of the fiscal year, the results thereof shall not show a deficit when reported in accordance with generally accepted accounting principles."

Our Office would need considerable additional time to evaluate the impacts of adding the sections into the San Diego City Charter that address other issues beyond requiring a balanced budget.

**CC:** Jeff Kavar; Jeff Sturak; Tom Haynes